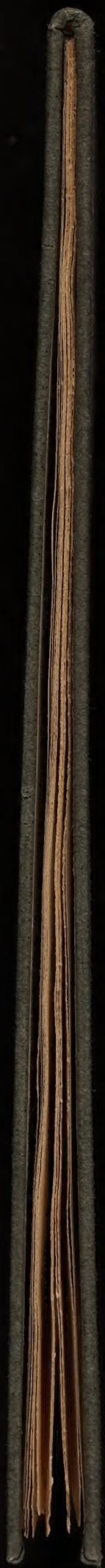


GREAT BRITAIN 1687















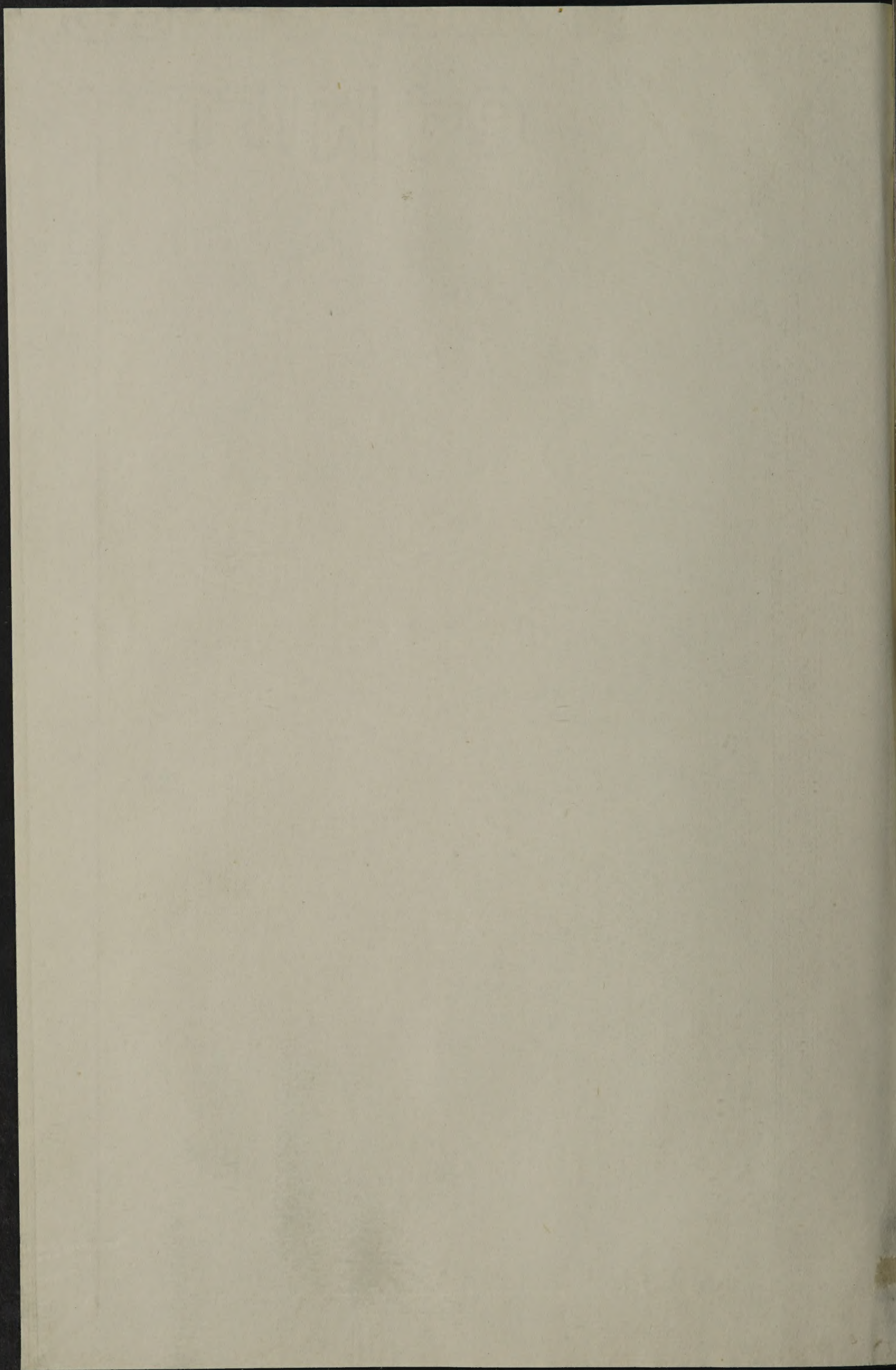
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Great Britain, Statutes











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# Anno Regni JACOBI II. REGIS

*Angliæ, Scotiæ, Franciæ & Hiberniæ,  
Primo.*

At the Parliament begun at *Westminster* the Nine-  
teenth Day of *May*, Anno Dom. 1685. in the  
First Year of the Reign of Our Most Gracious  
Sovereign Lord JAMES, by the Grace of  
God, of *England*, *Scotland*, *France*, and *Ireland*,  
King, Defender of the Faith, &c.



LONDON,  
Printed by Charles Bill, Henry Hills, and Thomas  
Newcomb, Printers to the Kings most Excellent  
Majesty. 1687.









Anno Regni

# Jacobi II. Regis.

An Act for Granting to His Majesty an Imposition upon all Tobacco and Sugar Imported between the Four and twentieth day of *June* One thousand six hundred eighty five, and the Four and twentieth day of *June* One thousand six hundred ninety three.

*Most Gracious Sovereign.*



Y<sup>e</sup> Your Majesties most Dutiful and Loyal Subjects the Commons Assembled in Parliament, for a further Supply for the Repairs of the Navy, and Providing Stores for the Navy and Ordnance, and payment of the Debt due to His late Majesties Servants and Family, and  
 F 2 other



other Your Majesties weighty and important Occasions, have Chearfully and Unanimously given and granted unto Your Majesty an Aid and Assistance to be Raised and Levied upon all Tobacco and Sugar to be Imported into Your Majesties Kingdom, according to such Rates, and during such Time, and in such Manner and Form as herein after followeth. And we do humbly beseech Your Majesty that it may be Enacted: And be it Enacted by the Kings most Excellent Majesty, by, and with the Advice and Consent of the Lords Spiritual and Temporal, and of the Commons in this present Parliament Assembled, and by the Authority of the same, That for all sorts of Tobacco; as also for all sorts of Sugar, which at any time after the Four and twentieth day of June, in the year of our Lord One thousand six hundred eighty and five, and before the Four and twentieth day of June, which shall be in the year of our Lord God One thousand six hundred ninety and three, shall be Imported into England or Wales, or the Town and Port of Berwick upon Tweed, there shall be duly answered and paid to His Majesty the farther Rates and Duties hereafter mentioned (that is to say) for all sorts of Tobacco of the Growth and Production of any of His Majesties Plantations, Islands or Territories in America, Three pence for every Pound weight thereof, above what  
it



it now pays; and for every Pound weight of Spanish or Foreign Tobacco, not of the English Plantations, Six pence above what it now pays; And for all Muscovade Sugar of the aforesaid Plantations, Island, Lands or Territories, One farthing the Pound weight above what it now pays; and for every pound weight of Sugar of the English Plantations, made fit for Common use or Spending, Three farthings above what it now pays; And for every pound weight of Muscovade Sugar of Brazile or any other Foreign part not of English Plantations, One half penny above what it now pays; and for all Panele Sugar, One half penny the Pound weight above what it now pays; and for every Pound weight of Foreign white powder Sugar, One penny farthing above what it now pays; And for all Foreign Sugar Imported in the Loaf, Three pence the pound weight above what it now pays: All which Duties to be paid for any the Commodities aforesaid Imported as aforesaid, shall from time to time, and at all times during the continuance of this Act be levied on the Consumptioner of the said Commodities in England or Wales, or Town of Berwick upon Tweed, to be paid in manner following; (that is to say) The Importer, Merchant, Planter or other that shall Import the said Goods, if he be a Retailer, Consumptioner or Shop-  
G Keeper



Keeper dealing in those Commodities, the Duties aforesaid shall be paid and satisfied by such Importer, Shop-keeper, Retailer or Consumptioner upon the Importing or Landing of his or their Goods, and before he or they be permitted or suffered to carry away his or their Goods from the Custom-house or other place in the Port in which they may happen to be Landed or brought on Shore.

And be it further Enacted, That every Merchant or Importer that is not a Retailer, Consumptioner or Shopkeeper, dealing in those Commodities after Entry of his or their Goods by Bill under his or their Hands, or the Hand of such person from whom he or they shall engage to be answerable presently, before he or they be admitted or permitted to have any Warrant to receive his or their Goods out of the Ship, or from the Water-side, shall become bound unto His Majesty with one or more sufficient Sureties, or procure Two other persons to become bound to His Majesty in such Sums of Money as shall amount to the value of the Duties hereby imposed upon his or their Goods, with Condition, That he or they shall not and will not deliver, or cause or suffer any of the said Goods to be delivered unto any of the Buyers thereof, or put or delivered into the Custody or Possession of any Retailer, Consumptioner, or Shopkeeper dealing in the said Commodities, before



before such time as the Duty imposed by this Act upon his or their said Goods be first duly paid and satisfied, or that in case he shall not Sell or Export the same before the expiration of Eighteen months from the Importation thereof, that he will pay all and every the Duties imposed by this Act, and that every Merchant or other Importer of any the Commodities liable to the Duties imposed by this Act after he hath entered his Goods, and given Bond as aforesaid, shall afterwards upon Sale of all or any part of the same under his own hand, or the hand of such person for whom he or they shall be responsible, Certifie in Writing the Quantity and Quality and Weight of his Goods sold, With the Name of the Buyer, who bringing and delivering of the same to the next Office appointed for the Collection of this Duty, shall then and there pay the Duties aforesaid, of the Goods so Certified to be sold unto the Officer appointed to receive the same, who thereupon shall give him a Receipt for such his Duties paid, and a Certificate to be left with the Merchant Importer of the Payment of the same, and no Merchant Importer aforesaid, before his Receipt of such Certificate of Payments of the Duties as aforesaid, shall deliver or cause to be Delivered, nor Buyer nor any other Person receive all or any such Goods, upon pain of Forfeiture of double Duties imposed by



by this Act, or the value of the Goods so delivered and received; Which Forfeiture the said Importer and Receiver shall each of them be liable unto.

And be it further Enacted, That a Barter, Truck, or Exchange of one Goods for another, shall to all intents and purposes be deemed and reputed a Sale, and the Duties presently paid for both Commodities, if they be both liable thereunto, or for such of the Commodities as are liable, upon pain of forfeiting by the Parties Bartering, Trucking, or Exchanging, as in case of not paying the Duties for the like Goods upon the Sale of them.

Provided always, That Where the first Buyer or Receiver of the said Goods in Truck, Barter or Exchanger does buy or receive the said Goods with intent to Export the same, in such case the Importer shall certify in Writing, the Quantity and Quality, and Weight of the Goods Sold or Bartered, with the Name of the Buyer, or Barterer, who bringing and delivering of the same unto the Chief Officer or Officers, in the next Office appointed for the Collection of this Duty, shall then and there enter into Bond with Sureties and Penalty of double Duties as aforesaid, to Export the same bona fide within the space of Four months, who thereupon shall give him a Certificate of such Bond Entred, into the which Certificate,  
he



He shall deliver to the Merchant Importer, and by vertue of the same, receive possession of the Goods; and such Certificate being produced by the Importer shall Discharge his Account for so much, as if the Duties had been paid, the which Bond for the Exportation of the Goods so Entred into, shall again be Discharged and Vacated by the Certificate of his Majesties Searcher, or Under-Searcher in the Port of London, and of the Searcher of any other of the Out-Ports, certifying the Shipping of the same, and the Merchant or Merchants Oath that the same have not again been re-landed in England or Wales, or Town of Berwick upon Tweed; For which Oath and Certificate no Fee is to be taken.

And be it further Enacted by the Authority aforesaid, That the Commissioners, or chief Managers and Collectors appointed for the Collecting of this Duty respectively, and in their severall and respect be Offices once every Thre months without fail, or oftner if they shall see cause, shall take care for the Balancing and Adjusting of the Merchants their Import Accounts, by calling them, and requiring them and every of them, to bring and deliver to them respectively a particular Account of all the Goods and Merchandize liable to this Duty, which shall be then remaining in his or their hands at the time he or they shall be so  
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called upon, and required; And if any such Merchant, Importer or other person shall upon notice given him or them, or upon notice or summons left at his or their usual place of abode or habitation, warning him or them thereunto, refuse or neglect to give in such Account for the space of fourteen days after such notice, warning, or summons as aforesaid, Every such Merchant or Importer shall then be liable to the Payment of the full Duty of all the Goods he shall stand duly Charged within his or their Import Account, and shall pay the same within fourteen days next after following, at the furthest; Or in default thereof every such Merchant Importer shall forfeit double the value of all the Duties of such Goods as shall be found resting and remaining on his Import Account, and shall ever after be incapable of taking up any Goods liable to this Duty, in any Port of this Realm, for his own, or any other use, without Payment down of the Duty of such Goods, as if he were a Retailer, Consumptioner, or Shopkeeper dealing in such Goods; But if such Importer shall upon demand, or within fourteen days after, give in such Account as aforesaid, then the said Commissioners, Collectors, or chief Managers of this Duty may (if they see cause so to do) appoint One or more Officer or Officers to Enter into all the Cellars, Warehouses, Store Cellars,  
or



or other places whatsoever belonging to such Importer, to Search, See, and Try by taking an Account of the quantity and quality of the Goods and Merchandize therein remaining, whether such Importers Remainder do agree with his Account, or no, and to make Report thereof to the said Commissioners, or Collectors respectively; Which Report of such Officer or Officers, in case of differences between the Remainder and Account of such Merchant, shall be reputed, taken and esteemed for the true and just remainder, according to which the said Commissioners or Collectors shall proceed in making up his Account: And then such Importer making Oath before the said Commissioners, Collectors, or chief Managers of this Duty respectively, that the Goods and Merchandize, remaining, viewed by the Officer or Officers aforesaid, and all other Goods Shipt out by him or others, by which his Account is to be Discharged, were all and every part and parcel of them such Goods and Merchandize as had been bona fide formerly Imported by himself, and Entred in the Office appointed for the same, and there Charged on his proper Import Account, and that the said Goods and Merchandizes found so remaining had not been sold or altered, either directly or indirectly, in their property since the first Importation and bringing in of the same into  
this



this Realm, the said Commissioners, Collectors, or chief Managers of this Duty; shall settle and adjust the aforesaid Importers Accounts accordingly; But if any Merchant Importer aforesaid shall refuse to permit any Officer or Officers Authorized by Warrant from the Commissioner or Commissioners for the Collecting of this Duty in the day time, to Enter into or Search his or their Cellars, Warehouses, Storehouses, Store-Cellars, or other Places, and to take an Account of the quality and quantity of his and their Goods therein remaining, Every such Merchant shall for every such refusal, forfeit One hundred pounds; and if permitting Entrance and Search as aforesaid, shall nevertheless refuse to make Oath that the Goods and Merchandize viewed and seen, and shewn unto the Officer and Officers as aforesaid, or Shipt out as aforesaid, were all of them Imported by himself from beyond the Seas, and Entered upon his Import Account in the Office appointed for this Duty, and without any alteration or property, all and every such Goods shall be esteemed and reputed the Goods and Merchandize of some other then such Importer, and therefore not at all to be reckoned in Discharge of his Account; And if such Merchant shall make Oath, and yet shall neglect or refuse for the space of Fourteen days following after the doing thereof, to pay



pay and satisfie such Duties as by this Act shall be due and payable thereupon, every such Importer his Bond given upon Entry of those Goods which he found wanting, shall be returned into the Exchequer, there to be prosecuted according to the course of Law, and shall not afterwards upon his or their Importation of Goods into any Port of this Realm, be permitted to take up, Land, or Lay on Shore his or their Goods before Payment down of the full Duties by this Act Imposed unto the Officer appointed to receive the same at the Port where his Goods shall arrive or be brought in.

Provided always, And it is hereby Declared, That the Importers Accounts shall be discharged by Exportations by him made, for which he shall produce Certificate under the hands of his Majesties Searcher or Under-Searcher, in the Port of London, and of the Searcher of any other of the Out-Ports, Certifying the Shipping out of the same, And his or their Oath that the same have not been again Re-landed in England, Wales, or Town of Berwick upon Tweed.

Provided also, That every Importer who shall be Retailer, Consumptioner, or Shopkeeper, dealing in the Commodities aforesaid, who are to pay down the aforesaid Duty upon such his Importation, shall upon his Exportation of the said Commodities, within the space of  
**I** Eighteen



Eighteen months next after such his Importation, be Repaid the Duties so by him paid down upon his Importation of the same, by the Officer appointed to Receive the said Duty.

And forasmuch as the Commodities aforesaid are liable to Damage on the Seas, And whereas by the Act of Tonnage and Poundage, and the Rules and Instructions for Collecting his Majesties Duties arising thereby, It is directed that Allowance be made for Damage by Salt-water or otherwise.

Be it further Enacted by the Authority aforesaid, That no Importer of the Commodities chargeable by this Act, shall be charged for any greater Proportion of the Goods herein mentioned, duly Entred at the Custom-house, then what shall remain neat after such Allowance or Abatement.

And forasmuch as the Commodities aforesaid are liable to Waste and decay, during the time they may remain in the hands of the Importer, before the Sale or Exportation of the same, the aforesaid Commissioner or Commissioners, Collectors, or chief Managers of this Duty, are hereby Impowered and Authorized to make such further Allowance for the same, as to their Judgments shall seem meet, considering the Circumstances of the Commodities, and the time of their lying by in considering of all Damages,



ges; Wane of Weight, Diminution, or Prejudice whatsoever that may happen to the said Commodities: Provided such Allowance exceed not Eight Pounds per Cent. in the whole, for all Causes whatsoever.

And Whereas it is Provided, That this Duty be Collected on the Retailer, Consumptioner, or Shopkeeper Trading in the said Commodities Importing the same, or on the first Buyer not Exporting the same, as is before declared: Be it further Enacted by the Authority aforesaid, That in case the Merchant or others Importing the same (who shall be admitted to receive Possession of his Goods on Security, as aforesaid) shall not clear his or their Import Account, either by Sales or Exportation, as aforesaid, within the Term of Eighteen Months, from the time of the Importation of the said Goods; he or they the said Importer or Importers shall be charged with the Duty Imposed by this Act on the Commodities aforesaid, and Answer and pay the same as if the said Goods had then been Sold for Retail, although the said Goods shall still remain without any Alteration of Property in his or their hands; Any thing in this Act to the contrary notwithstanding; Provided always, That in such Cause Allowance be made for Waste and Decay in the manner already provided for.

And



And to the end that all Importers, Merchants, and Persons concerned in the Payment of the Duties aforesaid, may know to Whom, and Where to pay the same, and to make Entry of their Goods, in manner as by this Act is intended; It is hereby Enacted, That His Majesty may from time to time Nominate, Commissionate, and Authorize such Commissioner or Commissioners, Collector or Collectors, or other Officer or Officers, as he shall think fit to Manage, Collect and Levy the said Duties in every Port of the Kingdom, Which said Commissioners, Collectors, or other Officer or Officers so appointed, shall duly attend at the Custom House, or other Place publickly appointed in the Port or Place to which he or they shall be respectively appointed at the usual hours and times in which the Officers of the Customs do or ought to attend, and there shall Do and Execute whatsoever ought to be Done and Executed on his or their parts pursuant to the Trust reposed in him or them, according to the true intent and meaning of this Act.

And be it further Enacted by the Authority aforesaid, That no Merchant or Merchants, or any other Person or Persons whatsoever Entering any Goods, Wares and Merchandizes from beyond the Seas, that are liable to the Duties imposed by this Act, shall Enter his or their  
Com-



Commodities in any other then the Name of the true Importer of the said Commodities; Nor shall make use of any Name of any Person whatsoever to Colour his or their Goods, whether it be with or without the consent of such Person, upon pain of forfeiture of double Duties on such Goods so found or discovered to be Entred or Coloured contrary to the true meaning hereof. And for the better Levying and Collecting all and every of the said Duties imposed by this Act, and preventing the many Frauds and Deceits which may be had and used by evil disposed Persons, and undue practices to elude this Act, Be it further Enacted by the Authority aforesaid, That no Goods, Wares or Merchandizes liable to the Duties by this Act imposed, shall from and after the said Four and twentieth day of June in the year of our Lord One thousand six hundred eighty and five, during the continuance of this Act, be discharged or laid on Land out of any Ship, Bottom, Hoy, Bark, Lighter, Boat or Vessel whatsoever, or put off from any Wharf, Key, or Place, or Land into any Ship, Bottom, Hoy, Bark, Lighter, Boat or other Vessel whatsoever, but only in such manner and at such times and places, and no otherwise then the said Goods or Merchandizes may or ought to be Unshipped, Unladen or put into any Ship or other Vessel to be laid on Shore



or Laden, put off from Land into any Ship or other Vessel by vertue of and according to the true intent and meaning of the several Laws and Statutes made and Enacted for the payment of his Majesties Customs and Subsidies of Tonnage and Poundage, and for Collecting and Levying the said Duties; And for preventing Frauds, and regulating Abuses in his Majesties Customs, and all the Clauses, Penalties and Forfeitures mentioned in the aforesaid Acts against Masters of Ships, Wharfingers, Seamen and Boatmen, Carmen and Porters, shall be to all intents and purposes in full force touching and concerning any of the Goods and Merchandises mentioned in this Act, and the Duties imposed thereupon (as well in relation to their Landing at their Importation as at the Loading of the same at Exportation, as also for their carrying at any time Coastwise from one Port to another) as if the same were herein particularly and at large Recited; And the Commissioner or Commissioners, Collector or Collectors, Officer or Officers appointed as aforesaid for the Collecting of this Duty, are hereby impowred for the better Collecting the Duties hereby imposed, and therein avoiding all frauds and undue practices, with all the Powers and Authorities the Commissioners, Collectors or Officers of the Custom-house have, or may have, by  
vertue



vertue of the aforementioned Laws in relation to the management of the Customs. And be it further Enacted by the Authority aforesaid, That all Penalties and Forfeitures incurred by vertue of this Act, shall and may be recovered by Action of Debt, Bill, Plaint or Information in his Majesties Court of Exchequer, or in any of his Majesties Courts of Record at Westminster: And that one Moiety of all Penalties and Forfeitures herein mentioned shall be to the Kings Majesty, his heirs and Successors, and the other Moiety to such Person or Persons as shall Sue for the same, wherein no Essoign, Protection or Wager of Law shall be allowed, or any more then one Imparlance; Provided always, That no Person or Persons shall Sue for the aforesaid Penalties or Forfeitures but such Officer or Officers as shall be appointed by his Majesty, or by any Authority derived from him for the management of his Customs, or the Duties imposed by this Act. And be it hereby also Enacted, That all Officers, Deputies, Clerks or Servants which shall have any Office or Employment in the Managing, Collecting or attending upon the Collection of this Duty, shall before their Entering upon their respective Offices, Trusts or Employments, take their respective Corporat Oaths for the due and faithful Execution and Discharge to the best of their knowledge



ledge and power of the severall Trusts and Employments committed to their Charge before the Commissioners or Chief Managers of the Customs of this Duty, or before the Customer or Comptroller in any Out-Port of the Kingdom: And if any Commodity seized for any Offence committed against this Act, shall be claimed by any Person whatsoever, or any Personal Information shall be brought or commenced against any Person for the recovering of the Duties or Forfeitures granted by this Act, the Onus probandi, or the proof whether the Duties thereof be paid or secured, shall lie upon the Claimer, or Defendant, and shall not be incumbent on His Majesty, or any Prosecutor or Informer on behalf of His Majesty or himself; provided such Seizure or Information be made or brought by Officers or Persons employed in His Majesties Customs, or the Duties arising by vertue of this Act.

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FINIS.







